

HOUSE BILL No. 1992

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6; IC 9-18-2-8.

Synopsis: Motor vehicle excise tax collections. Provides that the motor vehicle excise tax is due and payable to the county treasurer in two installments coinciding with the semiannual installments of property taxes. Establishes payment procedures for vehicle owners who do not pay property taxes. Provides that in the case of a vehicle that has been acquired or brought into the state, or for any other reason becomes subject to registration, the tax is due and payable to the county treasurer of the county of the owner's residence at the time the vehicle is acquired, brought into the state, or otherwise becomes subject to registration. Makes conforming amendments.

Effective: January 1, 2000; January 1, 2001; March 1, 2001.

Tincher

January 27, 1999, read first time and referred to Committee on Ways and Means.



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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1992

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-6-5-5 (CURRENT VERSION) IS AMENDED
- 2 TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 5.
- 3 (a) The amount of tax imposed by this chapter shall be based upon the
- 4 classification of the vehicle, as provided in section 4 of this chapter,
- 5 and the age of the vehicle, in accordance with the schedule set out in
- 6 subsection (c) or (d).
- 7 (b) A person who owns a vehicle and who is entitled to a property
- 8 tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or
- 9 IC 6-1.1-12-17.4 is entitled to a credit against the annual license excise
- 10 tax as follows: Any remaining deduction from assessed valuation to
- 11 which the person is entitled, applicable to property taxes payable in the
- 12 year in which the excise tax imposed by this chapter is due, after
- 13 allowance of the deduction on real estate and personal property owned
- 14 by the person, shall reduce the annual excise tax in the amount of six
- 15 dollars (\$6) on each one hundred dollars (\$100) or major portion
- 16 thereof. The county auditor shall, upon request, furnish a certified
- 17 statement to the person verifying the credit allowable under this section

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and the statement shall be presented to and retained by the ~~bureau~~
county treasurer to support the credit.

(c) After January 1, 1996, the tax schedule is as follows:

Year of Manufacture	I	II	III	IV	V
1st	\$12	\$36	\$50	\$50	\$66
2nd	12	30	50	50	57
3rd	12	27	42	50	50
4th	12	24	33	50	50
5th	12	18	24	48	50
6th	12	12	18	36	50
7th	12	12	12	24	42
8th	12	12	12	18	24
9th	12	12	12	12	12
10th	12	12	12	12	12
and thereafter					
Year of Manufacture	VI	VII	VIII	IX	V
1st	\$84	\$103	\$123	\$150	\$172
2nd	74	92	110	134	149
3rd	63	77	93	115	130
4th	52	64	78	98	112
5th	50	52	64	82	96
6th	50	50	50	65	79
7th	49	50	50	52	65
8th	30	40	50	50	53
9th	18	21	34	40	50
10th	12	12	12	12	12
and thereafter					
Year of Manufacture	XI	XII	XIII	XIV	XV
1st	\$207	\$250	\$300	\$350	\$406
2nd	179	217	260	304	353
3rd	156	189	225	265	307
4th	135	163	184	228	257
5th	115	139	150	195	210
6th	94	114	121	160	169
7th	78	94	96	132	134
8th	64	65	65	91	91
9th	50	50	50	50	50
10th	21	26	30	36	42
and thereafter					



1	Year of		
2	Manufacture	XVI	XII
3	1st	\$469	\$532
4	2nd	407	461
5	3rd	355	398
6	4th	306	347
7	5th	261	296
8	6th	214	242
9	7th	177	192
10	8th	129	129
11	9th	63	63
12	10th	49	50

13 and thereafter.

14 (d) Every vehicle shall be taxed as a vehicle in its first year of
 15 manufacture throughout the calendar year in which vehicles of that
 16 make and model are first offered for sale in Indiana, except that a
 17 vehicle of a make and model first offered for sale in Indiana after
 18 August 1 of any year shall continue to be taxed as a vehicle in its first
 19 year of manufacture until the end of the calendar year following the
 20 year in which it is first offered for sale. Thereafter, the vehicle shall be
 21 considered to have aged one (1) year as of January 1 of each year.

22 SECTION 2. IC 6-6-5-5 (DELAYED VERSION) IS AMENDED
 23 TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 5. (a)
 24 The amount of tax imposed by this chapter shall be based upon the
 25 classification of the vehicle, as provided in section 4 of this chapter,
 26 and the age of the vehicle, in accordance with the schedule set out in
 27 subsection (c) or (d).

28 (b) A person who owns a vehicle and who is entitled to a property
 29 tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or
 30 IC 6-1.1-12-17.4 is entitled to a credit against the annual license excise
 31 tax as follows: Any remaining deduction from assessed valuation to
 32 which the person is entitled, applicable to property taxes payable in the
 33 year in which the excise tax imposed by this chapter is due, after
 34 allowance of the deduction on real estate and personal property owned
 35 by the person, shall reduce the annual excise tax in the amount of two
 36 dollars (\$2) on each one hundred dollars (\$100) of taxable value or
 37 major portion thereof. The county auditor shall, upon request, furnish
 38 a certified statement to the person verifying the credit allowable under
 39 this section and the statement shall be presented to and retained by the
 40 ~~bureau~~ **county treasurer** to support the credit.

41 (c) After January 1, 1996, the tax schedule is as follows:

42 Year of



1	Manufacture	I	II	III	IV	V
2	1st	\$12	\$36	\$50	\$50	\$66
3	2nd	12	30	50	50	57
4	3rd	12	27	42	50	50
5	4th	12	24	33	50	50
6	5th	12	18	24	48	50
7	6th	12	12	18	36	50
8	7th	12	12	12	24	42
9	8th	12	12	12	18	24
10	9th	12	12	12	12	12
11	10th	12	12	12	12	12
12	and thereafter					
13	Year of					
14	Manufacture	VI	VII	VIII	IX	X
15	1st	\$84	\$103	\$123	\$150	\$172
16	2nd	74	92	110	134	149
17	3rd	63	77	93	115	130
18	4th	52	64	78	98	112
19	5th	50	52	64	82	96
20	6th	50	50	50	65	79
21	7th	49	50	50	52	65
22	8th	30	40	50	50	53
23	9th	18	21	34	40	50
24	10th	12	12	12	12	12
25	and thereafter					
26	Year of					
27	Manufacture	XI	XII	XIII	XIV	XV
28	1st	\$207	\$250	\$300	\$350	\$406
29	2nd	179	217	260	304	353
30	3rd	156	189	225	265	307
31	4th	135	163	184	228	257
32	5th	115	139	150	195	210
33	6th	94	114	121	160	169
34	7th	78	94	96	132	134
35	8th	64	65	65	91	91
36	9th	50	50	50	50	50
37	10th	21	26	30	36	42
38	and thereafter					
39	Year of					
40	Manufacture	XVI	XVII			
41	1st	\$469	\$532			
42	2nd	407	461			



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1	3rd	355	398
2	4th	306	347
3	5th	261	296
4	6th	214	242
5	7th	177	192
6	8th	129	129
7	9th	63	63
8	10th	49	50
9	and thereafter.		

(d) Every vehicle shall be taxed as a vehicle in its first year of manufacture throughout the calendar year in which vehicles of that make and model are first offered for sale in Indiana, except that a vehicle of a make and model first offered for sale in Indiana after August 1 of any year shall continue to be taxed as a vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the vehicle shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 3. IC 6-6-5-5.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 5.5. There is imposed an annual excise tax on trailers. The tax shall be paid ~~at the~~ **same time to the county treasurer before** the trailer is registered. Except for the amount of tax imposed, a trailer is to be treated the same as a vehicle for purposes of this chapter. The amount of tax owed for a trailer for a year is eight dollars (\$8). The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter.

SECTION 4. IC 6-6-5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 6. (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon vehicles shall be payable for each registration year, by the owners thereof in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana. Except as provided in section 7 of this chapter, ~~such one-half (1/2) of the excise tax shall be~~ **is due on or before the regular annual registration date in each year on or before which the owner is required under the motor vehicle registration laws of Indiana to register vehicles and such date each semiannual installment of property taxes is due under IC 6-1.1-22-9. The amount of the excise tax shall be paid to the bureau at the time the vehicle is registered by the owner as provided in the motor vehicle registration laws of Indiana: due under this chapter shall be shown on the property tax statement issued under IC 6-1.1-22-9. The excise tax shall be paid to the county**



1 **treasurer of the county of the owner's residence in the manner in**
 2 **which property taxes are paid under IC 6-1.1.** Each vehicle subject
 3 to taxation under this chapter shall be registered by the owner thereof
 4 as being taxable in the county of the owner's residence. The payment
 5 of the **first installment of the** excise tax imposed by this chapter shall
 6 be a condition to the right to register or reregister the vehicle and shall
 7 be in addition to all other conditions prescribed by law.

8 (b) ~~A voucher from the department of state revenue showing~~
 9 ~~payment of the excise tax imposed by this chapter may be accepted by~~
 10 ~~the bureau in lieu of a payment under subsection (a).~~ **If the owner of**
 11 **a vehicle does not pay an ad valorem property tax under IC 6-1.1,**
 12 **the owner shall provide the county treasurer proof of ownership on**
 13 **a form prescribed by the bureau before March 1. The county**
 14 **treasurer shall mail the owner a statement containing the dates on**
 15 **which each installment of the excise tax is due and denoting the**
 16 **amount of money to be paid for each installment at least fifteen**
 17 **(15) days before the date on which the first installment is due.**

18 (c) **If the owner of a vehicle does not receive a property tax**
 19 **statement under IC 6-1.1-22-9 because the owner's property tax**
 20 **statement is provided to the owner's mortgage company for**
 21 **payment under an escrow agreement between the owner and the**
 22 **mortgage company, the county treasurer shall mail the owner a**
 23 **separate statement showing only the amount of motor vehicle**
 24 **excise tax due under this chapter. The county treasurer may not**
 25 **include the amount of motor vehicle excise tax due on the**
 26 **statement provided to the mortgage company.**

27 (d) **If the owner of a vehicle is unable to pay both the motor**
 28 **vehicle excise tax imposed under this chapter and the owner's**
 29 **property taxes due under IC 6-1.1, the owner may direct the**
 30 **county treasurer to apply the owner's payment to the motor vehicle**
 31 **excise tax. However, all of the provisions of IC 6-1.1 concerning**
 32 **delinquent property taxes apply to the owner's failure to pay the**
 33 **property taxes shown on the owner's statement.**

34 (e) **If the amount of motor vehicle excise tax due under this**
 35 **chapter is less than twenty-five dollars (\$25), the owner of the**
 36 **vehicle shall pay the entire amount due in one (1) installment.**

37 SECTION 5. IC 6-6-5-7 IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JANUARY 1, 2001]: Sec. 7. (a) In respect to a vehicle
 39 that has been acquired, or brought into the state, or for any other reason
 40 becomes subject to registration, ~~after the regular annual registration~~
 41 ~~date in the year on or before which the owner of the vehicle is required;~~
 42 ~~under the motor vehicle registration laws of Indiana, to register~~



vehicles, the tax imposed by this chapter shall become due and payable to the county treasurer of the county of the owner's residence at the time the vehicle is acquired, brought into the state, or otherwise becomes subject to registration. **and However,** the amount of tax to be paid by the owner for the remainder of the year shall be reduced by **ten eight and three-tenths** percent ~~(10%)~~ **(8.3%)** for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the motor vehicle registration laws for annual registration by the owner. **January 1 of the year that the vehicle becomes subject to registration.** The tax shall be paid at the time of the registration of the vehicle. **The motor vehicle excise tax for each following year that the vehicle is subject to registration in Indiana is due and payable in the manner provided in section 6(a) or 6(b) of this chapter.**

(b) In the case of a vehicle that is acquired, or brought into the state, or for any other reason becomes subject to registration after January 1 of any year, then the owner may pay the applicable registration fee on the vehicle as provided in the motor vehicle registration laws and any excise tax due on the vehicle for the remainder of the annual registration year and simultaneously register the vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(c) Except as provided in subsection (f); (e), no reduction in the applicable annual excise tax will be allowed to an Indiana resident applicant upon registration of any vehicle that was owned by the applicant on or prior to the registrant's annual registration period. A vehicle owned by an Indiana resident applicant that was located in and registered for use in another state during the same calendar year shall be entitled to the same reduction when registered in Indiana.

(d) (c) The owner of a vehicle who sells the vehicle in a year in which the owner has paid the tax imposed by this chapter, shall receive a credit equal to the remainder of:

- (1) the tax paid for the vehicle; reduced by
- (2) **ten eight and three-tenths** percent ~~(10%)~~ **(8.3%)** for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The



owner must pay a fee of three dollars (\$3) to the ~~bureau county treasurer~~ to cover costs of providing the refund, which may be deducted from the refund. The ~~bureau county treasurer~~ shall issue the refund. The ~~bureau county treasurer~~ shall ~~transfer to the bureau of motor vehicles commission~~ three dollars (\$3) ~~of retain~~ the fee to cover the ~~commission's county treasurer's~~ costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the vehicle must present to the ~~bureau county treasurer~~ proof of sale of the vehicle.

(~~e~~) (d) Subject to the requirements of subsection (~~g~~), (e), the owner of a vehicle that is destroyed in a year in which the owner has paid the tax imposed by this chapter, which vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, shall receive a refund in an amount equal to ~~ten~~ eight and three-tenths percent (~~10%~~) (8.3%) of the tax paid for each full calendar month remaining in the ~~registrant's annual registration~~ year after the date of destruction, but only upon presentation or return to the ~~bureau county treasurer~~ of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the vehicle.
- (4) The registration from the vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created for settlement of the excise tax collections under IC 6-6-5-10. For purposes of this subsection, a vehicle is considered destroyed if the cost of repair of damages suffered by the vehicle exceeds the vehicle's fair market value.

(f) If the name of the owner of a vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

- (A) ten percent (10%) of the owner's last preceding annual excise tax liability; and
- (B) the number of full calendar months between the owner's



new regular annual registration month and the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change required the owner to register later than the owner would have been required to register if there had been no name change, the vehicle shall be subject to excise tax for the period between the month in which the owner would have been required to register if there had been no name change and the new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change; and

(B) the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month.

(g) (e) In order to claim a credit under subsection (e) (d) for a vehicle that is destroyed, the owner of the vehicle must present to the ~~bureau of motor vehicles~~ **county treasurer** a valid registration for the vehicle within ninety (90) days of the date that it was destroyed. The ~~bureau~~ **county treasurer** shall then fix the amount of the credit that the owner is entitled to receive.

SECTION 6. IC 6-6-5-7.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7.4. (a) The owner of a vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after ~~the owner's regular registration date:~~ **registering the vehicle in Indiana:**

(1) the owner registers the vehicle for use in another state; and

(2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

(b) The refund provided under subsection (a) is equal to:

(1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) ~~ten eight and three-tenths percent (10%)~~ **(8.3%)** of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

(c) To claim the refund provided by this section, the owner of the vehicle must provide the ~~bureau~~ **county treasurer** with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that a tax described in subsection (a)(2) was paid.



1 SECTION 7. IC 6-6-5-7.7 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7.7. (a) To claim
 3 a credit or a refund, or both, under this chapter, a person must provide
 4 a sworn statement to the ~~bureau or to an agent branch of the bureau~~
 5 **county treasurer** that the person is entitled to the credit or refund, or
 6 both, claimed by the person.

7 (b) The bureau ~~or the county treasurer~~ may inspect records of a
 8 person claiming a credit or refund, or both, under this chapter to
 9 determine if a credit or refund, or both, was properly allowed against
 10 the motor vehicle excise tax imposed on a vehicle owned by the person.

11 (c) If the bureau ~~or the county treasurer~~ determines that a credit
 12 or refund, or both, was improperly allowed for a particular vehicle, the
 13 person who claimed the credit or refund, or both, shall pay the ~~bureau~~
 14 **county treasurer** an amount equal to the credit or refund, or both,
 15 improperly allowed to the person plus a penalty of ten percent (10%)
 16 of the credit or refund, or both, improperly allowed. The tax collected
 17 under this subsection shall be paid to the county treasurer of the county
 18 in which the taxpayer resides. ~~However, a penalty collected under this~~
 19 ~~subsection shall be retained by the bureau.~~

20 SECTION 8. IC 6-6-5-9 IS AMENDED TO READ AS FOLLOWS
 21 [EFFECTIVE JANUARY 1, 2001]: Sec. 9. (a) ~~The bureau, in the~~
 22 ~~administration and collection of the annual license excise tax imposed~~
 23 ~~by this chapter, may utilize the services and facilities of license~~
 24 ~~branches operated under IC 9-16 in its administration of the motor~~
 25 ~~vehicle registration laws of the state of Indiana. The license branches~~
 26 ~~may be so utilized in accordance with such procedures, in such manner,~~
 27 ~~and to such extent as the bureau shall deem necessary and proper to~~
 28 ~~implement and effectuate the administration and collection of the~~
 29 ~~excise tax imposed by this chapter. However, in the event the bureau~~
 30 ~~shall utilize such license branches in the collection of excise tax, the~~
 31 ~~following apply:~~

32 (1) The excise taxes so collected by each license branch, less any
 33 refunds made by the license branch, shall be deposited daily by
 34 the license branch in a separate account in a depository duly
 35 designated by the state board of finance. The county treasurer of
 36 the county for which the collections are due may withdraw funds
 37 from the account at least two (2) times each week. The county
 38 treasurer is responsible for the safekeeping and investment of
 39 money withdrawn by the county treasurer under this subsection.
 40 Before the eleventh day of the month following the month in
 41 which the collections are made, the bureau of motor vehicles shall
 42 report the excise taxes collected and refunds made outside the



1 county to the county treasurer of the county to which the
 2 collections are due and the refunds apply. The bureau shall
 3 forward a copy of this excise tax report to the county auditor of
 4 the county.

5 (2) A license branch shall each week forward a report to the
 6 county auditor of the county to whom the collections are due;
 7 showing the excise tax collected on each vehicle; each refund on
 8 a vehicle; and a copy of each registration certificate for all
 9 collections and refunds within the county.

10 (3) Each license branch shall also report to the bureau all excise
 11 taxes collected and refunds made under this chapter in the same
 12 manner and at the same time as registration fees are reported.

13 (4) Premiums for insurance to protect the funds collected by
 14 license branches against theft shall be paid by the bureau; except
 15 that the bureau may issue blanket coverage for all branches at its
 16 discretion. At the discretion of the bureau, the bureau may:

17 (A) self-insure to cover the activities of the license branches;
 18 or

19 (B) rather than purchase a bond or crime policy for each
 20 branch; purchase a single blanket bond or crime insurance
 21 policy endorsed to include faithful performance to cover all
 22 branches.

23 (5) If the services of a license branch are used by the bureau in the
 24 collection of the excise tax imposed by this chapter, the license
 25 branch shall collect the service charge prescribed under IC 9-29
 26 for each vehicle registered upon which an excise tax is collected
 27 by that branch.

28 (6) If the excise tax imposed by this chapter is collected by the
 29 department of state revenue, the money collected shall be deposited in
 30 the state general fund to the credit of the appropriate county and
 31 reported to the bureau of motor vehicles on the first working day
 32 following the week of collection. Except as provided in ~~subdivision (7)~~,
 33 **subsection (b)**, any amount collected by the department which
 34 represents interest or a penalty shall be retained by the department and
 35 used to pay its costs of enforcing this chapter.

36 ~~(7)~~ **(b)** This ~~subdivision~~ **subsection** applies only to interest or a
 37 penalty collected by the department of state revenue from a person
 38 who:

39 ~~(A)~~ **(1)** fails to properly register a vehicle as required by IC 9-18
 40 and pay the tax due under this chapter; and

41 ~~(B)~~ **(2)** during any time after the date by which the vehicle was
 42 required to be registered under IC 9-18 displays on the vehicle a



license plate issued by another state.

The total amount collected by the department that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides. The amount shall be reported to the ~~bureau of motor vehicles~~ **appropriate county treasurer** on the first working day following the week of collection.

(c) ~~The bureau~~ **A county treasurer** may contract with a bank card or credit card vendor for acceptance of bank or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the ~~bureau~~ **county** or charged directly to the ~~bureau's~~ **county's** account, the ~~bureau~~ **county treasurer** shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the ~~bureau~~ **county** by bank or credit card vendors during the most recent collection period. This fee may be collected regardless of retail merchant agreements between the bank and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

~~(b)~~ (d) On or before April 1 of each year, ~~the bureau~~ **each county auditor** shall provide to the auditor of state the amount of motor vehicle excise taxes collected for ~~each~~ **the county served by the county auditor** for the preceding year.

~~(c)~~ (e) On or before May 10 and November 10 of each year the auditor of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any penalty or interest described in subsection ~~(a)(7)~~; (b); that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 10 of this chapter.

~~(d) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section.~~

SECTION 9. IC 6-6-5-9.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 9.5. (a) Before the twentieth day of each month ~~the bureau~~ **each county auditor** shall do the following:

(1) Determine the amount of excise taxes that would have been collected for ~~each~~ **the county served by the county auditor** for the preceding month based on the tax rate schedule that was in

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1 effect on January 1, 1995.

2 (2) Determine and report to the auditor of state the difference
3 between what was actually collected for ~~each the~~ county **served**
4 **by the county auditor** for that month and what would have been
5 collected at the January 1, 1995, rates.

6 **The bureau shall provide each county auditor all information or**
7 **assistance necessary to perform the calculations required under**
8 **this subsection.**

9 (b) For the months of January through November, the auditor of
10 state shall determine a monthly uniform disbursement percentage to be
11 applied in determining the amount of motor vehicle excise tax
12 replacement money to be disbursed to each county. The monthly
13 uniform disbursement percentage equals the quotient of the sum of the
14 amounts transferred under IC 4-30-17-3.5 plus the amounts transferred
15 under subsections (f) and (g) to the motor vehicle excise tax
16 replacement account in the month of the ~~bureau's report~~ **county**
17 **auditors' reports** divided by the sum of the total differences for all
18 counties, as determined under subsection (a) and identified in the
19 ~~bureau's report~~ **county auditors' reports** for that month.

20 (c) For December, the auditor of state shall determine an annual
21 uniform disbursement percentage to be applied in determining the
22 amount of motor vehicle excise tax replacement money to be disbursed
23 to each county in December as an annual adjustment.

24 (d) The annual uniform disbursement percentage equals the quotient
25 of the sum of the amounts transferred under IC 4-30-17-3.5 plus the
26 amounts transferred under subsections (f) and (g) to the motor vehicle
27 excise tax replacement account in the months of January through
28 December divided by the sum of the total differences for all counties,
29 as determined under subsection (a) and identified in the ~~bureau's~~
30 **county auditors'** reports for the months of January through December.

31 (e) For the months of January through November, the auditor of
32 state shall distribute to the county the amount of the difference
33 determined under subsection (a) in the month of the ~~bureau's report~~
34 **county auditor's report** for that county, multiplied by the monthly
35 uniform disbursement percentage for that month. For December, the
36 auditor shall distribute to the county the total difference in the ~~bureau's~~
37 **county auditor's** reports determined under subsection (a) in the
38 months of January through December for that county, multiplied by the
39 annual uniform disbursement percentage, less the amounts distributed
40 to the county in January through November. However, the total
41 distribution to a county in a calendar year may not exceed the total
42 difference in the ~~bureau's~~ **county auditor's** reports determined under



subsection (a) in the months of January through December for that county in the year.

(f) The transfers under this subsection are in addition to the transfers required under IC 4-30-17-3.5 and subsection (g). Before the twenty-fifth day of each month, the auditor of state shall transfer from the state general fund to the state general fund motor vehicle excise tax replacement account the following:

(1) In calendar year 1996, nine million four hundred fifty-one thousand one hundred eighty-five dollars (\$9,451,185).

(2) In calendar year 1997, seven million two hundred seventy-six thousand three hundred seventy-seven dollars (\$7,276,377).

(3) In calendar year 1998, five million one hundred eight thousand fourteen dollars (\$5,108,014).

(4) In calendar year 1999, two million seven hundred seventy-five thousand six hundred nine dollars (\$2,775,609).

(5) In calendar year 2000, three hundred seventy-four thousand six hundred seven dollars (\$374,607).

(6) In calendar year 2001 and thereafter, sixteen thousand nine hundred seventy-four dollars (\$16,974).

The transfers required under this subsection are annually appropriated from the state general fund.

(g) This subsection applies only after December 31, 1995, and applies only if insufficient money is available in the lottery and gaming surplus account of the build Indiana fund to make the distributions to the state general fund motor vehicle excise tax replacement account that are required under IC 4-30-17-3.5. Before the twenty-fifth day of each month, the auditor of state shall transfer from the state general fund to the state general fund motor vehicle excise tax replacement account the difference between:

(1) the amount that IC 4-30-17-3.5 requires the auditor of state to distribute from the lottery and gaming surplus account of the build Indiana fund to the state general fund motor vehicle excise tax replacement account; and

(2) the amount that is available under IC 4-30-17-3.5 for distribution from the lottery and gaming surplus account in the build Indiana fund to the state general fund motor vehicle excise tax replacement account.

The transfers required under this subsection are annually appropriated from the state general fund.

(h) Any money remaining in the motor vehicle excise tax replacement account after the last county distribution in December shall be transferred to the build Indiana fund state and local capital



1 projects account established under IC 4-30-17-3.5. The auditor of state
2 shall make the distribution before the end of the month the auditor
3 receives the bureau's report.

4 (i) The money needed for the distribution shall be withdrawn from
5 the motor vehicle excise tax replacement account. There is
6 appropriated from the state general fund motor vehicle excise tax
7 replacement account, the amount needed to make the distributions
8 required by this section.

9 (j) Distributions made under this section are considered motor
10 vehicle excise taxes for purposes of allocating revenue among taxing
11 units under this chapter.

12 SECTION 10. IC 6-6-5-10 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 10. (a) The
14 ~~bureau~~ **state board of tax commissioners** shall establish procedures
15 necessary for the collection of the tax imposed by this chapter **by the**
16 **appropriate county treasurer** and for the proper accounting for the
17 same. The necessary forms and records shall be subject to approval by
18 the state board of accounts.

19 (b) The county treasurer upon ~~receiving the~~ **collecting the** excise
20 tax ~~collections imposed by this chapter~~ shall receipt ~~such the~~
21 collections into a separate account for settlement thereof at the same
22 time as property taxes are accounted for and settled in June and
23 December of each year, with the right and duty of the treasurer and
24 auditor to make advances prior to the time of final settlement of such
25 property taxes in the same manner as provided in IC 5-13-6-3.

26 (c) The county auditor shall determine the total amount of excise
27 taxes collected for each taxing unit in the county and the amount so
28 collected shall be apportioned and distributed among the respective
29 funds of each taxing unit in the same manner and at the same time as
30 property taxes are apportioned and distributed.

31 (d) Such determination shall be made from copies of vehicle
32 registration forms furnished by the bureau of motor vehicles. Prior to
33 such determination, the county assessor of each county shall, from
34 copies of registration forms, cause information pertaining to legal
35 residence of persons owning taxable vehicles to be verified from his
36 records, to the extent such verification can be so made. He shall further
37 identify and verify from his records the several taxing units within
38 which such persons reside.

39 (e) Such verifications shall be done by not later than thirty (30) days
40 after receipt of vehicle registration forms by the county assessor, and
41 the assessor shall certify such information to the county auditor for his
42 use as soon as it is checked and completed.



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SECTION 11. IC 6-6-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 15. (a) In the administration and collection of the annual license excise tax as imposed by this chapter, the ~~bureau~~ **county treasurer** may coordinate and consolidate the collection of such taxes from each taxpayer as imposed on all vehicles owned by such taxpayer in accordance with such procedures as the ~~bureau~~ **county treasurer** shall deem reasonable and feasible, including, but not limited to, **petitioning the bureau for** the revocation of all registrations of vehicles by an owner if such owner shall willfully fail and refuse to pay any excise tax imposed by this chapter. Upon a revocation of registration the bureau shall notify the department of state revenue **and the county treasurer** of the name and address of the taxpayer.

(b) The bureau shall adopt rules under IC 4-22-2 to implement procedures for the revocation of an owner's registrations under this section.

SECTION 12. IC 6-6-11-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 20. The bureau of motor vehicles, in the administration and collection of the boat excise tax imposed by this chapter, may utilize the services and facilities of license branches operated under IC 9-16. The license branches may be utilized in accordance with the procedures, in the manner, and to the extent that the bureau determines to be necessary and proper to implement and effectuate the administration and collection of the excise tax imposed by this chapter. However, if the bureau utilizes the license branches in the collection of the boat excise tax, the following apply:

- (1) The excise taxes and fees collected by each license branch shall be deposited daily by the license branch in a separate account in a depository duly designated by the state board of finance. Before the eleventh day of the month following the month in which the collections are made, the bureau of motor vehicles shall report the excise taxes collected to the county treasurer of the county to which the collections are due.
- (2) The bureau shall forward a copy of the excise tax report to the county auditor of the county.
- (3) Each license branch shall report to the bureau all boat excise taxes and fees collected under this chapter in the same manner and at the same time as registration fees are reported for motor vehicle registrations.
- (4) A bond in an amount to be set by the bureau shall be posted by each license branch to cover the activities of the license branch in



1 connection with the administration and collection of the excise
 2 tax and fees imposed by this chapter. The premiums for the bonds
 3 and for insurance to protect the funds collected by the branches
 4 against theft shall be paid by the bureau, except that the bureau
 5 may issue blanket coverage for all branches at its discretion. ~~This~~
 6 ~~bond does not have to be a separate bond from the bond required~~
 7 ~~by IC 6-6-5-9.~~

8 (5) An additional charge may not be imposed for the services of
 9 the license branches.

10 SECTION 13. IC 9-18-2-8 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 8. (a) The bureau
 12 shall register vehicles under the schedule in this section.

13 (b) A person who owns a vehicle shall receive a license plate,
 14 renewal tag, or other indicia upon registration of the vehicle. The
 15 bureau may determine the device required to be displayed.

16 (c) A corporation shall register, before February 1 of each year, the
 17 following vehicles that are owned by the corporation:

18 (1) A passenger motor vehicle that is not regularly rented to
 19 others for not more than twenty-nine (29) days in the regular
 20 course of the corporation's business.

21 (2) A recreational vehicle.

22 (3) A motorcycle.

23 (4) A truck that:

24 (A) is not regularly rented to others for not more than
 25 twenty-nine (29) days in the regular course of the corporation's
 26 business; and

27 (B) has a declared gross weight of not more than eleven
 28 thousand (11,000) pounds.

29 (d) A corporation that owns a:

30 (1) passenger motor vehicle; or

31 (2) truck that has a declared gross weight of not more than eleven
 32 thousand (11,000) pounds;

33 that is regularly rented to others for periods of not more than
 34 twenty-nine (29) days in the regular course of the corporation's
 35 business must register the passenger motor vehicle or truck before
 36 ~~March 1~~ **May 10** of each year.

37 (e) A person who owns a:

38 (1) passenger motor vehicle;

39 (2) recreational vehicle;

40 (3) motorcycle; or

41 (4) truck that has a declared gross weight of not more than eleven
 42 thousand (11,000) pounds;

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that is not subject to the registration requirements under subsection (d) shall register the passenger motor vehicle, recreational vehicle, motorcycle, or truck in conformance with the schedule set forth in subsection (f).

(f) The following schedule applies to persons who own vehicles that are required to be registered under subsection (e):

(1) ~~Persons whose last names begin with the letters A through B, inclusive, shall register before March 1 of each year.~~

(2) ~~Persons whose last names begin with the letters C through D, inclusive, shall register before April 1 of each year.~~

(3) ~~Persons whose last names begin with the letters E A through G, B, inclusive, shall register before May 1 of each year.~~

(4) ~~Persons whose last names begin with the letters H C through I, E, inclusive, shall register before June 1 of each year.~~

(5) ~~Persons whose last names begin with the letters J F through L, H, inclusive, shall register before July 1 of each year.~~

(6) ~~Persons whose last names begin with the letters M I through O, L, inclusive, shall register before August 1 of each year.~~

(7) ~~Persons whose last names begin with the letters P M through R, Q, inclusive, shall register before September 1 of each year.~~

(8) ~~Persons whose last names begin with the letters S R through T, inclusive, shall register before October 1 of each year.~~

(9) ~~Persons whose last names begin with the letters U through Z, inclusive, shall register before November 1 of each year.~~

(g) A person who owns a vehicle required to be registered under subsection (c), (d), or (e) and who desires to register the vehicle for the first time must apply to the bureau for a registration application form. The bureau shall do the following:

(1) Administer the registration application form.

(2) Issue the license plate.

(3) Collect the proper registration and service fees in accordance with the procedure established by the bureau.

(h) The bureau shall issue a semipermanent plate under section 30 of this chapter, or:

(1) an annual renewal tag; or

(2) other indicia;

to be affixed on the semipermanent plate.

SECTION 14. [EFFECTIVE JANUARY 1, 2001] Before March 1, 2001, the bureau of motor vehicles shall provide notice to each owner of a motor vehicle subject to the motor vehicle excise tax



1 informing the owner of the vehicle that motor vehicle excise taxes
 2 due and payable in 2001 will be payable to the county treasurer of
 3 the county in which the owner resides in the manner that property
 4 taxes are paid. The notice must inform the owner of the vehicle of
 5 a change in the date the owner's registration year begins under
 6 IC 9-18-2-8, as amended by this act.

7 SECTION 15. [EFFECTIVE JANUARY 1, 2001] (a) This
 8 SECTION applies only to motor vehicle excise taxes due under
 9 IC 6-6-5, as amended by this act, in 2001.

10 (b) Notwithstanding any other law, the amount of motor vehicle
 11 excise tax due for an owner's vehicle in each semiannual
 12 installment in 2001 is determined under the following formula:

13 STEP ONE: Determine the amount of motor vehicle excise tax
 14 paid for the vehicle in the year 2000.

15 STEP TWO: Determine the number of months remaining in
 16 the owner's registration year that began in the year 2000.

17 STEP THREE: Multiply the STEP TWO result by eight and
 18 three-tenths percent (8.3%).

19 STEP FOUR: Multiply the STEP THREE result by the STEP
 20 ONE result.

21 STEP FIVE: Subtract the STEP FOUR result from the
 22 amount of motor vehicle excise tax due for the vehicle under
 23 IC 6-6-5 in 2001.

24 STEP SIX: Multiply the STEP FIVE result by fifty percent
 25 (50%).

26 SECTION 16. [EFFECTIVE JANUARY 1, 2000] (a) The bureau
 27 of motor vehicles shall adopt rules under IC 4-22-2 to implement
 28 this act.

29 (b) Before March 1, 2001, the bureau of motor vehicles shall
 30 develop the capacity to interface the bureau's computers with the
 31 county treasurer of each county to verify that a person applying to
 32 register motor vehicles under IC 9-18 has paid at least the first
 33 installment of the motor vehicle excise tax due under IC 6-6-5, as
 34 amended by this act, before registering or reregistering the vehicle
 35 or issuing a license plate for the vehicle.

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